



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

PART 1

OVERVIEW

- 1 Overview of Act

PART 2

THE WELSH REVENUE AUTHORITY

Establishment and status of the Welsh Revenue Authority

- 2 The Welsh Revenue Authority

Membership

- 3 Membership
- 4 Disqualification for appointment as non-executive member
- 5 Terms of non-executive membership
- 6 Appointment of elected executive member
- 7 Removal of members etc.

Committees and staff

- 8 Committees and sub-committees
- 9 Chief executive and other staff

Procedure and validity

- 10 Procedure
- 11 Validity of proceedings and acts

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Functions

- 12 Main functions
- 13 Internal authorisation to carry out functions
- 14 Delegation of functions
- 15 General directions

Information

- 16 Use of information by WRA and delegates
- 17 Confidentiality of protected taxpayer information
- 18 Permitted disclosures
- 19 Declaration of confidentiality
- 20 Offence of wrongful disclosure of protected taxpayer information

Court proceedings and evidence

- 21 Court proceedings
- 22 Evidence

Money

- 23 Funding
- 24 Rewards
- 25 Payments of receipts into Welsh Consolidated Fund

Charter of standards and values

- 26 Charter of standards and values

Corporate plans, annual reports, accounts etc.

- 27 Corporate plan
- 28 Annual report
- 29 Accounts
- 30 Tax Statement
- 31 Audit
- 32 Examination into use of resources
- 33 Accounting officer

Consequential amendments

- 34 Welsh public records
- 35 Public Services Ombudsman
- 36 Auditor General for Wales

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 1

OVERVIEW

- 37 Overview of Part

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

CHAPTER 2

... DUTIES TO KEEP AND PRESERVE RECORDS

- 38 Duty to keep and preserve records: cases where a tax return is required
- 38A Duty to keep and preserve records: land transactions in respect of which no tax return is required.
- 39 Preservation of information etc.
- 39A Power to make regulations about records

CHAPTER 3

TAX RETURNS

Filing date

- 40 Meaning of “filing date”

Amendment and correction of tax returns

- 41 Amendment of tax return by taxpayer
- 42 Correction of tax return by WRA

CHAPTER 4

WRA ENQUIRIES

Notice and scope of enquiry

- 43 Notice of enquiry
- 44 Scope of enquiry

Amendment of tax return during enquiry

- 45 Amendment of tax return during enquiry to prevent loss of tax
- 45A Amendment of tax return by taxpayer when enquiry is in progress

Referral during enquiry

- 46 Referral of questions to tribunal during enquiry
- 47 Withdrawal of referral
- 48 Effect of referral on enquiry
- 49 Effect of determination

Completion of enquiry

- 50 Completion of enquiry
- 51 Direction to complete enquiry

CHAPTER 5

WRA DETERMINATIONS

- 52 Determination of tax chargeable if no tax return made
- 53 Determination superseded by tax return

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

CHAPTER 6

WRA ASSESSMENTS

Assessment of loss of tax or of excessive repayment

- 54 Assessment where loss of tax
- 55 Assessment to recover excessive repayment of tax
- 55A Assessment in relation to tax credit
- 56 References to “WRA assessment”

Making WRA assessments

- 57 References to the “taxpayer”
- 58 Conditions for making WRA assessments
- 59 Time limits for WRA assessments
- 60 Situations brought about carelessly or deliberately
- 61 Assessment procedure

CHAPTER 7

RELIEF IN CASE OF EXCESSIVE ASSESSMENT OR OVERPAID TAX

Double assessment

- 62 Claim for relief in case of double assessment

Overpaid tax etc.

- 63 Claim for relief for overpaid tax etc.
- 63A Claim for relief in respect of land transaction tax: regulations ceasing to have effect

Unjustified enrichment

- 64 Disallowing claims for relief due to unjustified enrichment
- 65 Unjustified enrichment: further provision
- 66 Unjustified enrichment: reimbursement arrangements

Other grounds for disallowing claims

- 67 Cases in which WRA need not give effect to a claim

CHAPTER 8

PROCEDURE FOR MAKING CLAIMS ETC.

- 68 Making claims
- 69 Duty to keep and preserve records
- 70 Preservation of information etc.
- 71 Amendment of claim by claimant
- 72 Correction of claim by WRA
- 73 Giving effect to claims and amendments
- 74 Notice of enquiry
- 75 Completion of enquiry
- 76 Direction to complete enquiry

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 77 Giving effect to amendments under section 75
- 78 Time limit for making claims
- 79 The claimant: partnerships
- 80 Assessment of claimant in connection with claim
- 81 Contract settlements

PART 3A

GENERAL ANTI-AVOIDANCE RULE

Overview

- 81A Meaning of ““general anti-avoidance rule”” and overview

Artificial tax avoidance arrangements

- 81B Tax avoidance arrangements
- 81C Artificial tax avoidance arrangements
- 81D Meaning of ““tax”” and “tax advantage”

Counteracting tax advantages

- 81E Adjustments to counteract tax advantages
- 81F Notice of proposed counteraction
- 81G Final counteraction notice

Proceedings before a court or tribunal

- 81H Proceedings in connection with the general anti-avoidance rule

Commencement and transitional provision

- 81I General anti-avoidance rule: commencement and transitional provision

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 1

INTRODUCTORY

Overview

- 82 Overview of Part

Interpretation

- 83 Information notices
- 84 Meaning of “tax position”
- 84A Meaning of “prejudice to the assessment or collection of devolved tax”
- 85 Meaning of “carrying on a business”

CHAPTER 2

POWERS TO REQUIRE INFORMATION AND DOCUMENTS

- 86 Taxpayer notices

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 87 Third party notices
- 88 Tribunal approval of taxpayer notices and third party notices
- 89 Power to require information and documents about persons whose identity is not known
- 90 Requiring information and documents in relation to a group of undertakings
- 91 Requiring information and documents in relation to a partnership
- 92 Power to obtain information to enable a person's identity to be ascertained
- 93 Power to obtain contact details for debtors
- 94 Time limit for issuing a tribunal approved information notice
- 95 Complying with an information notice
- 96 Producing copies of documents

CHAPTER 3

RESTRICTIONS ON POWERS IN CHAPTER 2

- 97 Information notices: general restrictions
- 98 Protection for journalistic material
- 99 Protection for personal records
- 100 Taxpayer notices following a tax return
- 101 Protection for privileged communications between legal advisers and clients
- 102 Protection for tax advisers and auditors

CHAPTER 4

INSPECTIONS OF PREMISES AND OTHER PROPERTY

- 103 Power to inspect business premises
- 103A Further power to inspect business premises: landfill disposals tax
- 103B Further power to inspect premises: taxable disposals made at places other than authorised landfill sites
- 104 Carrying out inspections under section 103 , 103A or 103B : further provision
- 105 Carrying out inspections under section 103 , 103A or 103B: use of equipment and materials
- 106 Power to inspect premises or property for valuation etc.
- 107 Producing authorisation to carry out inspections
- 108 Approval of tribunal for inspection of premises
- 109 Power to mark assets and to record information
- 110 Restriction on inspection of documents
- 111 Interpretation of Chapter 4

CHAPTER 5

FURTHER INVESTIGATORY POWERS

- 112 Power to copy and remove documents
- 113 Further provision about records

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

CHAPTER 6

OFFENCES RELATING TO INFORMATION NOTICES

- 114 Offence of concealing etc. documents following information notice
- 115 Offence of concealing etc. documents following notification

CHAPTER 7

TRIBUNAL APPROVALS

- 116 No review or appeal of tribunal approvals

PART 5

PENALTIES

CHAPTER 1

OVERVIEW

- 117 Overview of Part

CHAPTER 2

PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX OR AMOUNTS PAYABLE IN RESPECT OF TAX CREDITS

Penalty for failure to make tax return

- 118 Penalty for failure to make tax return on or before filing date
- 118A Penalties for multiple failures to make tax returns in respect of landfill disposals tax
- 119 Penalty for failure to make tax return within 6 months from filing date
- 120 Penalty for failure to make tax return within 12 months from filing date
- 121 Reduction in penalty for failure to make tax return: disclosure

Penalty for failure to pay tax

- 122 Penalty for failure to pay tax on time
- 122ZA Penalty for multiple failures to pay landfill disposals tax on time
- 122A Further penalties for continuing failure to pay devolved tax
- 123 Suspension of penalty for failure to pay tax during currency of agreement for deferred payment

Penalty for failure to pay amount payable in respect of tax credit

- 123A Penalty for failure to pay amount payable in respect of tax credit on time

Penalties under Chapter 2: general

- 124 Interaction of penalties
- 125 Special reduction in penalty under Chapter 2
- 126 Reasonable excuse for failure to make tax return or pay tax or amount payable in respect of tax credit
- 127 Assessment of penalties under Chapter 2

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 128 Time limit for assessment of penalties under Chapter 2

CHAPTER 3

PENALTIES FOR INACCURACIES

Penalties for inaccuracies in documents

- 129 Penalty for inaccuracy in document given to WRA
 130 Amount of penalty for inaccuracy in document given to WRA
 131 Suspension of penalty for careless inaccuracy
 132 Penalty for deliberate inaccuracy in document given to WRA by another person

Penalty for failure to notify under-assessment etc.

- 133 Penalty for failure to notify under-assessment or under-determination

Potential lost revenue

- 134 Meaning of “potential lost revenue”
 135 Potential lost revenue: normal rule
 136 Potential lost revenue: multiple errors
 137 Potential lost revenue: losses
 138 Potential lost revenue: delayed tax

Penalties under Chapter 3: general

- 139 Reduction in penalty under Chapter 3 for disclosure
 140 Special reduction in penalty under Chapter 3
 141 Assessment of penalties under Chapter 3

Interpretation

- 142 Interpretation of Chapter 3

CHAPTER 4

PENALTIES RELATING TO RECORD-KEEPING AND REIMBURSEMENT ARRANGEMENTS

Penalty for failure to keep and preserve records in connection with tax returns or claims

- 143 Penalty for failure to keep and preserve records
 144 Reasonable excuse for failure to keep and preserve records
 145 Assessment of penalties under section 143

CHAPTER 5

PENALTIES RELATING TO INVESTIGATIONS

Penalties for failure to comply or obstruction

- 146 Penalty for failure to comply with information notice or obstruction
 147 Daily default penalty for failure to comply with information notice or obstruction

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 148 Effect of extension of time limit for compliance
- 149 Reasonable excuse for failure to comply or obstruction

Further penalties for continuing failure to comply or obstruction

- 150 Increased daily default penalty for failure to comply with information notice
- 151 Tax-related penalty for failure to comply with information notice or obstruction

Penalty for inaccurate information or documents

- 152 Penalty for inaccurate information or documents

Penalties under Chapter 5: general

- 153 Assessment of penalties under Chapter 5

CHAPTER 6

PAYMENT OF PENALTIES

- 154 Payment of penalties
- 154A Liability of personal representatives

CHAPTER 7

SUPPLEMENTARY

- 155 Double jeopardy
- 156 Power to make regulations about penalties

PART 6

INTEREST

CHAPTER 1

INTEREST ON AMOUNTS PAYABLE TO WRA

...

- 157 Late payment interest on devolved taxes
- 157A Late payment interest on penalties
- 157B Late payment interest on amounts payable in respect of tax credit
- 158 Late payment interest: supplementary

...

- 159 Late payment interest start date: amendments to assessments etc.
- 160 Late payment interest start date: death of taxpayer

CHAPTER 2

INTEREST ON AMOUNTS PAYABLE BY WRA

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Repayment interest

- 161 Repayment interest on amounts payable by WRA
- 162 Repayment interest: supplementary

CHAPTER 3

RATES OF INTEREST

- 163 Rates of late payment interest and repayment interest

PART 7

PAYMENT AND ENFORCEMENT

Payment

- 164 Meaning of “relevant amount”
- 165 Relevant amounts payable to WRA
- 166 Receipts for payment
- 167 Fees for payment

Certification of debt

- 168 Certificates of debt

Recovery

- 169 Proceedings in magistrates' court
- 170 Enforcement by taking control of goods

PART 8

REVIEWS AND APPEALS

CHAPTER 1

INTRODUCTORY

Overview

- 171 Overview of Part

Appealable decisions

- 172 Appealable decisions

CHAPTER 2

REVIEWS

- 173 Requesting a review
- 174 Time limit for requesting a review
- 175 Late request for review
- 176 Carrying out a review
- 177 Effect of conclusions of review

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

CHAPTER 3

APPEALS

- 178 Making an appeal
- 179 Time limit for making an appeal
- 180 Making a late appeal
- 181 Determining an appeal

CHAPTER 3A

PAYMENT AND RECOVERY OF DEVOLVED TAX ETC SUBJECT TO REVIEW OR APPEAL

- 181A Review or appeal not to affect requirement to pay
- 181B Postponement requests
- 181C Time limit for making a postponement request
- 181D Late postponement request
- 181E Application for tribunal review of decision on a postponement request
- 181F Variation after postponement request granted
- 181G Effect of postponement
- 181H Postponement requests relating to further appeals
- 181I No further appeal or review of tribunal decisions relating to postponement requests
- 181J Application of this Chapter to amounts payable in respect of tax credit

CHAPTER 4

MISCELLANEOUS AND SUPPLEMENTARY

Consequences of reviews and appeals

- 182 Payment of penalties in the event of a review or appeal
- 183 Disposal of reviews and appeals in respect of information notices
- 183A Suspension of repayment pending further appeal

Settlement agreements

- 184 Settling disputes by agreement

PART 9

INVESTIGATION OF CRIMINAL OFFENCES

- 185 Powers to investigate criminal offences
- 186 Proceeds of crime
- 187 Regulation of investigatory powers

PART 10

FINAL PROVISIONS

- 187A Crown application for the purposes of Land Transaction Tax
- 188 Power to make consequential etc. provision
- 189 Regulations
- 190 Issue of notices by WRA

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

| | |
|-----|---|
| 191 | Giving notices and other documents to WRA |
| 192 | Interpretation |
| 193 | Index of defined expressions |
| 194 | Coming into force |
| 195 | Short title |

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Tax Collection and Management (Wales) Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Pt. 3 Ch. 7 word omitted by [2017 anaw 1 Sch. 23 para. 21](#) (Amendment to Welsh text)
- s. 63 heading word substituted by [2017 anaw 1 Sch. 23 para. 23\(e\)](#) (Amendment to Welsh text)
- s. 20(3)(a) words substituted by [S.I. 2023/149 reg. 31\(2\)](#) (Amendment to Welsh text only)
- s. 37 word substituted by [2017 anaw 1 Sch. 23 para. 3](#) (Amendment to Welsh text)
- s. 54 word substituted by [2017 anaw 1 Sch. 23 para. 17](#) (Amendment to Welsh text)
- s. 63(2) words substituted by [2017 anaw 1 Sch. 23 para. 23\(b\)](#) (Amendment to Welsh text)
- s. 63(3) words substituted by [2017 anaw 1 Sch. 23 para. 23\(c\)\(i\)](#) (Amendment to Welsh text)
- s. 64 word substituted by [2017 anaw 1 Sch. 23 para. 25\(1\)\(b\)\(i\)](#) (Amendment to Welsh text)
- s. 64 word substituted by [2017 anaw 1 Sch. 23 para. 25\(1\)\(b\)\(ii\)](#) (Amendment to Welsh text)
- s. 65(1)(a) words substituted by [2017 anaw 1 Sch. 23 para. 26\(a\)](#) (Amendment to Welsh text)
- s. 65(2)(a) words substituted by [2017 anaw 1 Sch. 23 para. 26\(b\)](#) (Amendment to Welsh text)
- s. 66 word substituted by [2017 anaw 1 Sch. 23 para. 27\(b\)](#) (Amendment to Welsh text)
- s. 67 word substituted by [2017 anaw 1 Sch. 23 para. 28\(a\)](#) (Amendment to Welsh text)
- s. 67(3) word substituted by [2017 anaw 1 Sch. 23 para. 28\(e\)](#) (Amendment to Welsh text)
- s. 67(4) words substituted by [2017 anaw 1 Sch. 23 para. 28\(f\)](#) (Amendment to Welsh text)
- s. 67(12) inserted by [2017 anaw 3 s. 45](#) (Amendment to Welsh text)
- s. 68 word substituted by [2017 anaw 1 Sch. 23 para. 29\(b\)](#) (Amendment to Welsh text)
- s. 73(1)(b) words substituted by [2017 anaw 1 Sch. 23 para. 32](#) (Amendment to Welsh text)
- s. 77(1)(b) words substituted by [2017 anaw 1 Sch. 23 para. 33](#) (Amendment to Welsh text)
- s. 100(5)(c) word substituted by [2017 anaw 1 Sch. 23 para. 37](#) (Amendment to Welsh text)
- s. 122(3) Table A1 words substituted by [S.I. 2024/367 reg. 5](#)
- s. 142(c) word substituted by [2017 anaw 1 Sch. 23 para. 52](#) (Amendment to Welsh text)